

CITY OF LONG BEACH

DEPARTMENT OF FINANCIAL MANAGEMENT

333 West Ocean Boulevard 6th Floor • Long Beach, CA 90802

September 20, 2005

HONORABLE MAYOR AND CITY COUNCIL
City of Long Beach
California

RECOMMENDATION:

Refer the Fiscal Year 2005 Third Quarter Budget Performance Report to the Budget Oversight Committee. (Citywide)

DISCUSSION

This report provides a summary update on the City's Fiscal Year 2005 (FY 05) budget performance through June 2005. The report covers a broad spectrum of financial information for all funds and departments with multi-year comparisons, charts and graphs to provide a clearer picture of the City's financial situation. While the focus of this report is on the General Fund, any significant issues in other funds are noted accordingly.

Summary

As of the third quarter, the Current Adjusted Budget for expenditures for all Departments and all funds is \$2.23 billion. The current estimate for revenues for all Departments and all funds is \$1.97 billion. For the General Fund, the Current Adjusted Budget for expenditures for all Departments is \$377.9 million and the current estimate for revenue for all Departments is \$363.8 million. The difference between budgeted revenue and expense reflects the use of fund balance, transfers and use of bond proceeds. With 75 percent of the year complete, aggregate revenues and expenditures appear to be trending according to budget.

FY 05 is the second year of the Financial Strategic Plan (Plan). As such, over \$72 million in structural budget solutions have been included in the General Fund and related fund budgets over the past two fiscal years. These solutions, which have included the reduction of programs, services and positions, as well as increased revenue and cost recovery, have placed a significant strain on the organization as it downsizes and becomes more efficient. While these solutions have been reflected in the budget, it appears that several key measures may not be fully implemented to realize structural savings in FY 05, including \$3 million in negotiated compensation solutions. Furthermore, while resources required to provide public safety, maintenance, library, recreation and other general government services have been reduced significantly, demand for services continues to grow. As a result, departments' ability to remain within appropriation limits while providing high quality service will be a continued challenge as the City implements the Plan and restores equilibrium between the services it provides and the resources available to support them.

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FY 05 General Fund Revenue

With nine months, or 75 percent of this fiscal year complete, \$305.1 million (or 83.9 percent) in budgeted General Fund revenue has been received. In aggregate, General Fund revenue is trending slightly above pace due to an increase in transfers from other funds to date and as a result of receiving the City's semi-annual property tax revenue from the County. Decreases in Sales Tax and Vehicle License Fees are offset by increases in the Property In-Lieu Taxes received from the State. The table below highlights year-to-date performance for selected General Fund revenues:

Revenue Source	FY 05 YTD Revenue	% of Adjusted Budget	Notes
Secured Property Tax	\$52,640,661	92.8%	Secured Property Tax is expected to finish the year \$2.2 million under budget. Exemptions and delinquencies are the major factors causing performance to be lower than expected. Trending high due to payment timing.
Motor Vehicle In-Lieu Tax (VLF), combined with Property Tax in Lieu of VLF	\$22,679,568	104.0%	June YTD amount reflects ERAF III adjustment. Estimates to close are trending \$1.7 million above budget.
Sales and Use Tax (net of sharing agreements and adjusted for the Triple Flip)	\$36,420,915	90.2%	The Sales and Use Tax payments were reduced by 25 percent for the State Triple Flip. This is offset by the bi-annual Property Tax In-Lieu of Sales Tax. Additional sales tax receipts have come from the strong, with year-end estimates to close approximately 12.7 percent over the adjusted budget.
Utility Users Tax	\$29,550,585	73.0%	Collections are trending slightly below budgeted levels due in part to mild weather conditions through June, but are estimated to close on budget.
Business License Tax	\$7,273,331	77.8%	Collections are above budget due to an increased number of licenses, enhanced collection procedures and a CPI increase in the rate.
Transient Occupancy Tax	\$5,550,004	77.1%	Revenue from estimated Transient Occupancy Tax is expected to come in approx. \$471,000 over budget in FY 05 due to higher average room rates and occupancy rates.
Pipeline Franchise	\$6,100,261	83.3%	Estimates to finish the year are \$598,000 above budget.
Transfers From Other Funds	\$36,517,641	93.9%	These are expected to finish the year slightly above budget due to higher than budgeted oil transfers.

General Fund revenues for the current year are approximately \$21.1 million more than last year at this time. Overall, General Fund revenue estimates-to-close is at \$371.2 million, which is approximately 2.0 percent more than Current Adjusted Budget. All projected revenue has been taken into account as part of year-end estimates-to-close and in the FY 06 Proposed Budget.

Attachment A includes details on the Top 40 General Fund revenues, which combined represent about 91 percent of total revenue. **Attachment B** provides year-to-year analysis on the Top 15 revenue sources, which represent over 30 percent of General Fund revenue. Revenue within the Top 15 categories is on target at 87.7 percent of budget and slightly above FY 04 June YTD actuals.

General Fund Revenue By Department

At the Department level, **Attachment C** provides a summary of General Fund revenue performance. General Fund revenue by department is impacted by the variances mentioned in the previous section. Many of the departmental variances are captured in the footnotes of this attachment to reflect the continuing impact of the prior-periods on performance.

FY 05 General Fund Expenditure Performance

Expenditures in all funds are at 58.5 percent of budget, due to All Years Funds Carry-over, Capital Improvement Funds and Interfund Transfers. Expenditures for funds without All Years Carry-over are at 73.5 percent. **Attachment D** illustrates current expenditure levels for all funds. At the end of the third quarter, General Fund expenditures are at \$280.7 million (or 74.3 percent of budget).

Given remaining deficit reduction targets in the Plan for FY 05 and FY 06, it is imperative that maximum savings are generated during the current fiscal year to address current year targets, and to generate resources to balance the FY 06 budget. Given the extent of reductions made to department budgets during FY 04 and FY 05, generating substantial savings has become extremely difficult, especially with the continued expectations for full service delivery to the community. In February, the City Manager reinstated a strict hiring freeze and purchasing curtailment policies with the intent to generate savings to help address the City's ongoing budget challenges. As a result, General Fund Personal Services expenditures are \$191.5 million (or 74.2 percent of the budget) and Non-Personal expenses are tracking slightly below budget. While the hiring freeze has created vacancies and related savings, Personal Services expenditures reflect increasing overtime expenses in most departments utilized to maintain service levels to the greatest extent possible with decreased staff.

FY 05 General Fund Expenditures By Department

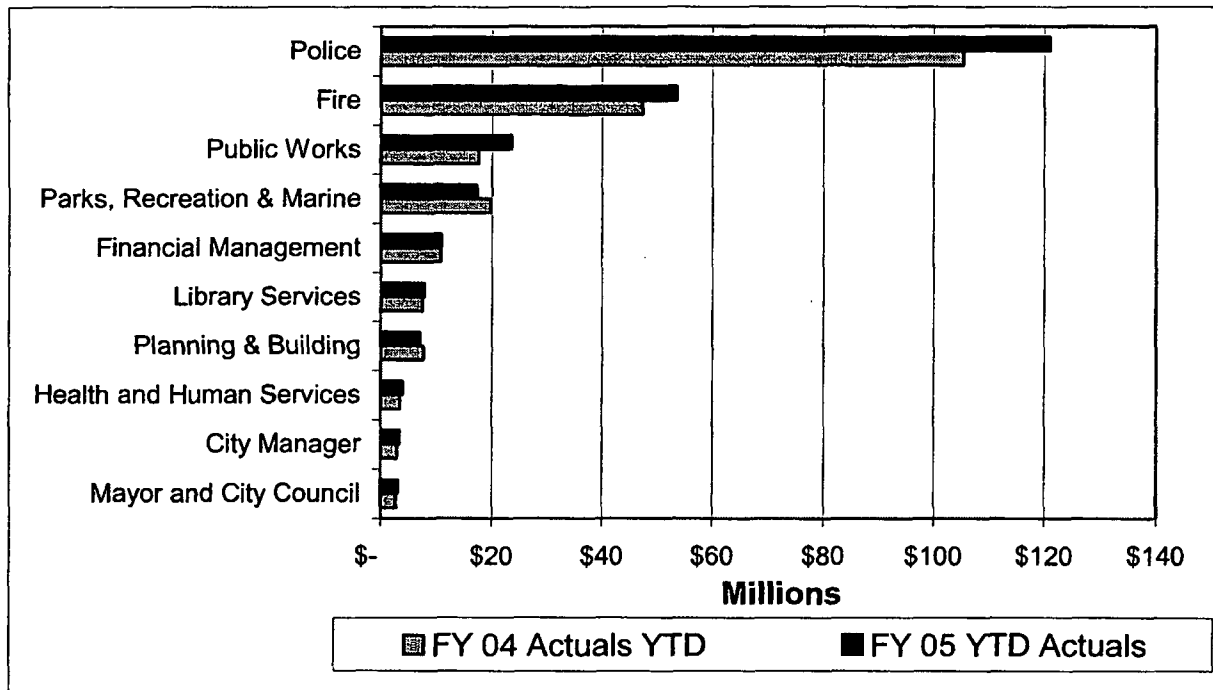
Total General Fund spending is on target to close the year on budget, with most departments having spent between 55 to 75 percent of their budget. Please see **Attachment E** for a listing of all departments' expenditure performance through June 2005, with any prior-period significant exceptions noted in the footnotes.

General Fund spending at the department level is, as anticipated, up 3.1 percent compared to prior year's actual expenditures to date. **Attachment F** includes an FY 04 to FY 05 comparison of expenditure performance by department. On a comparative level, FY 05 expenditures have increased over FY 04 due to:

- Reinstated pension (PERS) contributions that range from 15 to 25 percent of personnel costs, plus increased health insurance costs.
- The record-setting storm season resulted in a significant increase in tree removals, traffic support, beach maintenance, street repairs and public safety services, thereby causing unanticipated increases in overtime and other expenses.

The following chart compares FY 05 to FY 04 YTD Actuals for the Largest 10 General Fund Departments.

Expenditure Comparison FY 04 YTD – FY 05 YTD
(Top 10 Departments by Total Budget)



Estimates- to-Close

As of June, it is estimated that close to 100 percent of the General Fund budget will be expended by the end of the fiscal year. While 17 of 19 General Fund departments are estimated to finish at 100 percent of budget or less (96.9 percent on average), the Fire Department (100.8 percent), and Citywide Activities (230.8 percent) require known budget adjustments to be brought to Council before the end of the fiscal year. In Citywide Activities, approximately \$5 million in anticipated department operational savings was budgeted in this department to account for hiring freeze savings. A fourth quarter budget adjustment will be requested for all departments, based upon actual savings, bringing all departments within budget, to reflect the anticipated structural savings achieved in the FY 05 budget.

Vacancy Analysis

As stated earlier, the City Manager reinstated a strict hiring freeze to ensure that critical salary savings would be carried over into FY 06. The hiring freeze does not apply to sworn or dispatch personnel, and critical service delivery and revenue generating positions are also being filled. As of June 1, 2005, the following vacancies exist:

- For City Manager-directed departments, General Fund vacancies total 170, with another 18 vacancies in Non-City Manager departments.
- Of the 188 Citywide vacancies in the General Fund, there are 74 sworn and dispatcher vacancies (resulting from attrition), and 114 civilian vacancies.**

- General and Related fund vacancies total 253 citywide, and vacancies in all funds total 473 citywide.

****Note that critical positions, such as sworn police and fire, and emergency dispatchers, among others, are exempt from the hiring freeze.**

Other Funds and Performance Issues

Oil Revenue

As noted in the General Fund revenue section earlier in this report, oil prices continue to rise at a record pace with Wilmington Crude averaging \$38.37/bbl for the fiscal year through June, resulting in additional revenue. Higher expenses associated with increased drilling activity partially offset the short-term profitability of the oil operation. Some relief is expected in the form of higher profit transfers to the Tidelands Operating Fund (TOF) and the General Fund. As of June, the Department of Oil Properties increased projections for transfers to TOF by \$2.8 million and to the General Fund by \$1.1 million, increasing the total expected transfers to \$10.7 million and \$8.8 million respectively, which have been taken into account in the FY 06 Proposed Budget.

Federal Storm Damage Reimbursement

A report of \$842,000 in damage reimbursement requests was submitted to the Federal Emergency Management Agency (FEMA) for the January 2005 storms. Of this amount, approximately \$446,000 is for the General Fund. The City is currently waiting for approval from FEMA for these funds. A second report of approximately \$900,000 in damage reimbursement requests for the February 2005 storms is currently under review by the FEMA project manager, prior to official submission to FEMA for reimbursement consideration. Of this amount, approximately \$424,000 is General Fund. These reimbursements were incorporated into the FY 06 Proposed Budget.

TIMING CONSIDERATIONS

City Council action on this matter is not time critical.

FISCAL IMPACT

There is no fiscal impact associated with the recommended action.

SUGGESTED ACTION:

Approve Recommendation.


Respectfully submitted,


MICHAEL KILLEBREW
DIRECTOR OF FINANCIAL MANAGEMENT

MK:DW:gs

Attachments

APPROVED:


GERALD R. MILLER
CITY MANAGER

June 2005
General Fund Revenue (Top 40)
Fiscal Year 2005
(75% of Year Completed)

TOP 40 GENERAL FUND REVENUES	FY 04 Year-End Actuals	FY 04 June YTD	FY 05 June YTD	FY 05 June YTD Over/(Under) FY 04 June YTD	% of FY 05 Adj Budget	FY 05 Adjusted Budget	FY 05 Estimates To Close
SECURED REAL PROPERTY TAXES ¹	\$ 52,254,309	\$ 51,120,654	\$ 52,640,661	\$ 1,520,008	92.8%	\$ 56,700,000	\$ 54,500,00
CITY SALES AND USE TAX ²	39,784,896	30,754,844	26,539,385	(4,215,459)	82.1%	32,325,000	35,555,00
PROPERTY TAX IN-LIEU OF VLF	-	-	20,914,142	20,914,142	115.5%	18,100,000	20,914,14
TELEPHONE USERS TAX & PENALTIES	18,121,146	13,450,528	11,618,769	(1,831,759)	69.4%	16,731,000	15,755,00
ELECTRIC USERS TAX & PENALTIES	18,574,083	13,259,032	11,869,291	(1,389,741)	73.5%	16,153,000	16,090,15
PARKING CITATIONS	9,565,616	7,015,692	8,400,578	1,384,886	85.0%	9,885,790	9,928,16
BUSINESS LICENSE TAXES	9,028,473	6,799,824	7,273,331	473,507	77.8%	9,350,000	10,080,00
HARBOR-FIRE	7,483,792	5,612,845	6,163,308	550,463	75.0%	8,217,744	8,217,74
VLF GAP BACKFILL LOAN ³	-	-	8,158,433	8,158,433	100.0%	8,155,998	8,158,43
IN-LIEU SALES AND USE TAX ⁴	-	-	9,881,530	9,881,530	122.5%	8,064,680	9,981,67
PIPE LINE FRANCHISES	6,389,949	4,916,523	6,100,261	1,183,738	83.3%	7,325,000	7,256,00
TRANSIENT OCCUPANCY TAX	7,044,122	5,017,445	5,550,004	532,558	77.1%	7,200,000	7,648,00
GAS TAX-MAINTENANCE CHARGES ⁵	6,308,973	6,308,973	6,308,973	-	100.0%	6,308,973	6,308,97
ELECTRIC COMPANY FRANCHISES	5,569,740	4,248,084	4,249,841	1,756	75.9%	5,600,000	5,525,00
EMERGENCY AMBULANCE FEES	4,354,236	3,959,014	3,554,907	(404,106)	64.1%	5,546,000	5,303,41
GAS USERS TAX & PENALTIES	5,360,400	4,193,034	4,034,559	(158,475)	87.4%	4,618,000	5,052,00
AMERICAN GOLF LEASE ⁶	2,942,627	2,316,736	2,453,846	137,110	56.5%	4,344,465	3,525,68
PROP 172 FUNDS (SB509)	3,873,447	2,764,391	3,071,514	307,123	81.0%	3,793,000	4,181,00
MOTOR VEHICLE IN LIEU TAX ⁷	20,963,264	18,126,643	1,765,426	(16,361,217)	47.7%	3,700,000	2,578,00
CIP-ENGINEERING CHARGES	3,368,016	1,877,935	1,616,300	(261,634)	43.8%	3,689,371	2,725,00
AIRPORT-FIRE	3,331,826	2,498,870	2,406,095	(92,775)	66.7%	3,609,142	3,609,14
GAS-BILLING & COLLECTION SERVICES	3,945,157	2,958,868	2,702,381	(256,487)	75.0%	3,603,174	3,603,17
PIPELINE FEE - WATER	2,499,184	1,874,388	2,509,121	634,733	75.0%	3,345,494	3,345,49
VEHICLE CODE FINES	3,663,079	2,528,828	2,125,239	(403,589)	64.4%	3,300,000	2,799,60
LAND,BLDG,R/W,EASEMENT,APT RENTALS	3,527,760	2,595,340	2,178,695	(416,645)	67.8%	3,214,873	3,234,45
INTEREST-POOLED CASH	3,387,228	2,617,605	2,442,375	(175,230)	76.9%	3,175,000	3,192,91
LOAN REPAYMENT	1,000,000	749,997	1,417,578	667,581	45.2%	3,132,891	3,175,80
WATER USERS TAX & PENALTIES	3,358,451	2,398,205	2,027,966	(370,240)	67.8%	2,993,000	2,855,00
CHARGES FOR SPECIAL SERVICES	2,834,020	1,569,338	1,944,749	375,410	65.4%	2,974,840	2,895,14
UNSECURED PERSONAL PROPERTY TAXES	2,428,310	1,826,040	1,209,613	(616,428)	41.7%	2,900,000	1,930,00
OTHER DEPT SVCS TO PROPRIETARY FUNDS	2,271,391	1,510,092	1,541,638	31,546	62.0%	2,488,127	2,215,85
OIL PRODUCTION TAX	2,247,267	1,679,919	1,220,108	(459,811)	54.5%	2,240,000	2,125,00
WATER-BILLING & COLLECTION	2,423,128	1,817,346	1,661,708	(155,638)	75.0%	2,215,610	2,215,61
OTHER DEPT CHGS TO GOVT'L FUNDS	2,136,529	1,315,415	1,381,960	66,546	64.7%	2,136,201	2,083,08
REAL PROPERTY TRANSFER TAX	2,288,974	1,640,791	1,802,821	162,030	90.1%	2,000,000	2,200,00
PIPELINE SAFETY FEES	1,961,994	1,961,994	2,057,219	95,225	109.4%	1,880,000	2,015,19
MISC REFUNDS & REIMB	1,953,254	1,286,027	1,713,883	427,856	94.2%	1,820,017	2,553,86
BUILDING PLAN CHECK FEES	2,089,003	1,566,471	1,515,557	(50,913)	85.9%	1,765,000	1,970,00
HARBOR-POLICE	1,393,522	968,703	1,450,753	482,050	83.9%	1,729,256	2,372,39
TRANSFERS FROM OTHER FUNDS ⁸	41,017,599	24,225,925	36,517,641	12,291,716	93.9%	38,869,491	39,127,50
SUBTOTAL TO 40 GENERAL FUND REVENUES	\$ 310,744,764	\$ 241,332,358	\$ 273,992,158	\$ 32,659,800	84.3%	\$ 325,200,137	\$ 328,802,60
SUBTOTAL ALL OTHER REVENUES ⁹	\$ 56,235,939	\$ 42,626,433	\$ 31,111,600	\$ (11,514,833)	75.0%	\$ 38,616,035	\$ 42,397,53
TOTAL	\$ 366,980,703	\$ 283,958,791	\$ 305,103,758	\$ 21,144,967	83.9%	\$ 363,816,173	\$ 371,200,14

¹ Lower estimate to close is the result of exemptions and delinquencies tied to the first three payments of property tax from the county.

² Revised FY 05 projection was increased by 9.3 percent based on the April payment of sales tax and the in-lieu payment.

³ This is the gross amount of the VLF gap revenue. The City received \$7,538,489 in a gap loan refinancing program, with the difference of \$619,944 recorded as a financing expense.

⁴ Combined Sales Tax and Property Tax in Lieu of Sales Tax FY 05 June YTD is \$30,795,672.

⁵ Revenue from this fee is generated once a year. Excluding minor adjustments, YTD revenue reflects total revenue in FY 05.

⁶ Revenue projections are low due to the delayed opening of Skylinks golf course and the extended inclement weather.

⁷ Net receipts of Motor Vehicle In-Lieu (VLF) and Property Tax In-Lieu of VLF are estimated to close at \$1.7 million over budget.

⁸ \$1,000,000 over budget due to increased transfer from Upland Oil.

⁹ FY 04 YTD greater than FY 05 due to Towne Center proceeds from long term debt.

June 2005
General Fund Revenue (Top 15)
FY 05 Compared to FY 04
(75% of Year Completed)

Attachment B

Ranking	General Fund Revenue Source	FY 04 Adopted Budget	FY 04 June YTD	% Received FY 04	FY 05 Adopted Budget	FY 05 June YTD	% Received FY 05	\$ Variance FY 04 to FY 05	% Received FY 04 vs FY 05
1	Property Taxes	\$ 52,043,000	\$ 51,120,654	98.2%	\$ 56,700,000	\$ 52,640,661	92.8%	\$ 1,520,008	-5.4%
2	Sales Tax	41,287,000	30,754,844	74.5%	32,325,000	26,539,385	82.1%	(4,215,459)	7.6%
3	Property Tax in Lieu of Vehicle License Fees	-	-	0.0%	18,100,000	20,914,142	115.5%	20,914,142	100.0%
4	Telephone Users Tax/Penalties	18,562,000	13,450,528	72.5%	16,731,000	11,618,769	69.4%	(1,831,759)	-3.0%
5	Electric Users Tax/Penalties	18,272,000	13,259,032	72.6%	16,153,000	11,869,291	73.5%	(1,389,741)	0.9%
6	Parking Citations	8,480,050	7,015,692	82.7%	9,885,790	8,400,578	85.0%	1,384,886	2.2%
7	Business License Taxes	8,899,600	6,799,824	76.4%	9,350,000	7,273,331	77.8%	473,507	1.4%
8	VLF Gap Backfill Loan	-	-	0.0%	8,155,998	8,158,433	100.0%	8,158,433	100.0%
9	Harbor-Fire Intrafund Transfer	7,483,792	5,612,845	75.0%	8,217,744	6,163,308	75.0%	550,463	0.0%
10	In-Lieu Sales and Use Tax	-	-	0.0%	8,064,680	9,881,530	122.5%	9,881,530	100.0%
11	Pipe Line Franchises	5,500,000	4,916,523	89.4%	7,325,000	6,100,261	83.3%	1,183,738	-6.1%
12	Transient Occupancy Tax	6,829,000	5,017,445	73.5%	7,200,000	5,550,004	77.1%	532,558	3.6%
13	Gas Tax - Maintenance Charges	6,308,973	6,308,973	100.0%	6,308,973	6,308,973	100.0%	-	0.0%
14	Electric Company Franchises	5,997,000	4,248,084	70.8%	5,600,000	4,249,841	75.9%	1,756	5.1%
15	Emergency Ambulance Fees	4,350,000	3,959,014	91.0%	5,546,000	3,554,907	64.1%	(404,106)	-26.9%
TOTAL		\$ 184,012,415	\$ 152,463,458	82.9%	\$ 215,663,185	\$ 189,223,415	87.7%	\$ 36,759,957	4.9%

June 2005
Revenue Analysis by Department
General Fund - Fiscal Year 2005
(75% of Year Completed)

Attachment C

Department	FY 05 Adopted Budget	Amendments ¹	Adjusted Budget	Year-to-Date Actuals	Estimates-to-close		Remaining	% Receive
Mayor and City Council	\$ 1,250	\$ -	\$ 1,250	\$ -	\$ 1,250	100.0%	\$ 1,250	0.0%
City Attorney	5,000	-	5,000	2,514	2,000	40.0%	2,486	50.3%
City Clerk	126,425	-	126,425	46,606	126,216	99.8%	79,819	36.9%
Community Development ²	6,212,682	998,457	7,211,139	3,685,435	5,530,687	76.7%	3,525,704	51.1%
Financial Management	24,182,531	-	24,182,531	20,708,751	25,566,499	105.7%	3,473,780	85.6%
Citywide Activities ³	255,289,103	54,419	255,343,522	225,957,929	262,771,098	102.9%	29,385,594	88.5%
Fire	21,375,332	-	21,375,332	14,848,871	20,991,210	98.2%	6,526,461	69.5%
Health and Human Services ⁴	1,955,528	182,000	2,137,528	1,258,140	2,089,481	97.8%	879,389	58.9%
Human Resources	-	-	-	504	650	0.0%	(504)	0.0%
Library Services	1,194,659	-	1,194,659	735,189	1,111,960	93.1%	459,470	61.5%
Parks, Recreation & Marine ⁵	8,273,829	-	8,273,829	5,194,249	7,551,939	91.3%	3,079,580	62.8%
Planning & Building	9,807,304	(893,957)	8,913,347	7,917,451	9,991,362	112.1%	995,896	88.8%
Police	19,104,156	-	19,104,156	13,953,065	19,772,552	103.5%	5,151,091	73.0%
Public Works	14,947,454	-	14,947,454	10,170,016	14,807,242	99.1%	4,777,438	68.0%
Technology Services	1,000,000	-	1,000,000	623,628	886,000	88.6%	376,372	62.4%
Water	-	-	-	-	-	-	-	0.0%
TOTAL	\$ 363,475,254	\$ 340,919.00	\$ 363,816,173	\$ 305,102,349	\$ 371,200,145	102.0%	\$ 58,713,824	83.9%

Notes:

¹ Amendments reflect budget adjustments approved by the City Council during the fiscal year including All-Years Carryover Budget Adjustments.

² Anticipated revenue from the Signs of Support and Affinity Card programs in Community Development have not materialized.

³ Citywide Activities include tax revenues, pass through transactions, debt service payments, as well as interdepartmental transfers made at the beginning of the fiscal year, including transfers to the Capital Improvement Fund for sidewalk repairs and Parks and Recreation capital projects.

⁴ Revenue in the Health and Human Services Department are consistent with historical trends and are anticipated to meet budget.

⁵ Revenues in Parks, Recreation and Marine are anticipated to increase during the summer months. The delayed opening of the Skylinks Golf Course and a heavy rain season are the main contributing factors to the revenues being lower than anticipated.

June 2005
Expenditure Analysis by Fund
Fiscal Year 2005
(75% of Year Completed)

Attachment D

Fund	FY 05 New Allocation	Estimated All-Years Carryover ¹	FY 05 Adopted Appropriation	Amendments ²	Adjusted Budget	Year-to-Date Actuals	Estimates-to-close	Remaining	% Sp
Funds with All Years Carryover									
Airport	\$ 28,091,581	\$ 24,248,800	\$ 52,340,381	\$ 475,756	\$ 52,816,137	\$ 34,286,672	\$ 48,489,177	91.8%	\$ 18,529,465 64.9%
Capital Projects ⁴	13,935,125	74,418,907	88,354,032	9,708,705	98,062,737	20,015,263	33,892,845	34.6%	78,047,474 20.4%
Civic Center ⁴	1,373,158	13,633,828	15,006,986	110,491	15,117,477	2,527,764	3,874,945	25.6%	12,589,713 16.7%
Community Development Grants ⁴	26,238,190	31,289,995	57,528,185	2,314,527	59,842,712	17,294,333	28,288,171	47.3%	42,548,380 28.9%
Fleet Services	25,228,211	1,695,460	26,923,671	8,767,651	35,691,322	18,288,223	31,678,948	88.8%	17,403,099 51.2%
Gas ⁵	94,471,671	3,837,097	98,308,768	309,692	98,618,461	83,295,059	104,449,641	105.9%	15,323,402 84.5%
Gasoline Tax Street Improvement ⁴	10,849,973	13,929,578	24,779,551	1,603,000	26,382,551	8,559,357	10,313,424	39.1%	17,823,194 32.4%
General Grants	3,951,985	5,809,427	9,761,412	14,952,778	24,714,190	5,854,927	17,445,022	70.6%	18,859,263 23.7%
Harbor	450,784,616	-	450,784,616	-	450,784,616	180,246,316	341,787,345	75.8%	270,538,301 40.0%
Health ⁴	37,105,595	22,674,475	59,780,070	8,812,573	68,592,643	29,232,397	38,322,718	55.9%	39,360,246 42.6%
Housing Authority ⁵	62,396,214	887,746	63,283,960	(4,899)	63,279,061	47,454,255	64,208,370	101.5%	15,824,806 75.0%
Housing Development	15,173,715	10,939,532	26,113,247	1,531	26,114,778	5,954,979	16,488,842	63.1%	20,159,799 22.8%
Insurance	36,191,300	-	36,191,300	983,489	37,174,789	24,362,331	36,790,664	99.0%	12,812,459 65.5%
Parking Authority	505,368	-	505,368	-	505,368	442,703	505,915	100.1%	62,665 87.6%
Redevelopment ⁵	60,513,004	8,380,393	68,893,397	25,585,778	94,479,176	73,056,087	141,807,276	150.1%	21,423,089 77.3%
Sewer	10,630,995	-	10,630,995	-	10,630,995	5,752,865	8,803,219	82.8%	4,878,129 54.1%
Tidelands Operating	82,032,794	36,962,828	118,995,622	3,001,859	121,997,481	69,116,302	101,794,514	83.4%	52,881,179 56.7%
Transportation ⁴	13,261,366	17,692,478	30,953,845	584,642	31,538,487	8,070,310	11,700,987	37.1%	23,468,177 25.6%
Water	75,437,962	-	75,437,962	-	75,437,962	54,763,025	70,309,819	93.2%	20,674,936 72.6%
SUBTOTAL	\$1,048,172,824	\$ 266,400,547	\$ 1,314,573,371	\$ 77,207,574	\$1,391,780,943	\$ 688,573,167	\$ 1,110,951,841	79.8%	\$ 703,207,775 49.5%
Funds Without All Years Carryover									
General ⁵	\$ 375,009,055	-	\$ 375,009,055	\$ 2,910,943	\$ 377,919,998	\$ 280,744,692	\$ 380,506,254	100.7%	\$ 97,175,306 74.3%
Belmont Shore Parking Meter	576,662	-	576,662	2,664	579,326	321,960	579,326	100.0%	257,366 55.6%
Business Assistance	3,645,966	-	3,645,966	(1,499,705)	2,146,262	1,304,190	1,919,410	89.4%	842,072 60.8%
Certified Unified Program Agency (CUPA)	875,433	-	875,433	4,200	879,633	568,642	789,838	89.8%	310,991 64.6%
Employee Benefits	179,025,326	-	179,025,326	677	179,026,002	119,709,940	163,571,038	91.4%	59,316,062 66.9%
General Services	36,197,718	-	36,197,718	756,420	36,954,138	25,297,587	33,974,037	91.9%	11,656,551 68.5%
Park Development	1,748,600	-	1,748,600	87	1,748,687	1,709,966	1,749,202	100.0%	38,721 97.8%
Parking & Business Area Improvement	2,480,000	-	2,480,000	-	2,480,000	1,601,914	2,480,000	100.0%	878,086 64.6%
Refuse/Recycling	30,767,841	-	30,767,841	(89,931)	30,677,909	19,747,039	30,006,523	97.8%	10,930,871 64.4%
SERRF ³	47,299,140	-	47,299,140	(2,889)	47,296,251	33,117,071	45,705,584	96.6%	14,179,180 70.0%
SERRF JPA	14,433,982	-	14,433,982	-	14,433,982	10,259,985	12,178,645	84.4%	4,173,997 71.1%
Special Advertising & Promotion ⁵	5,066,720	-	5,066,720	10,554	5,077,274	3,896,802	5,224,969	102.9%	1,180,472 76.7%
Tideland Oil Revenue ⁵	83,108,551	-	83,108,551	32,209,967	115,318,518	99,434,677	143,607,469	124.5%	15,883,841 86.2%
Tidelands-Reserve for Subsidence	4,000,000	-	4,000,000	-	4,000,000	4,000,000	4,000,000	100.0%	- 100.0%
Towing	6,381,892	-	6,381,892	412,993	6,794,884	4,650,447	6,665,264	98.1%	2,144,437 68.4%
Upland Oil ⁵	11,001,246	-	11,001,246	3,200,000	14,201,246	10,630,853	16,509,254	116.3%	3,570,393 74.9%
SUBTOTAL	\$ 801,618,132	-	\$ 801,618,132	\$ 37,915,979	\$ 839,534,111	\$ 616,995,765	\$ 849,466,814	101.2%	\$ 222,538,345 73.5%
TOTAL - All Funds	\$1,849,790,957	\$ 266,400,547	\$ 2,116,191,504	\$ 115,123,553	\$2,231,315,053	\$1,305,568,933	\$ 1,960,418,656	87.9%	\$ 925,746,121 58.5%

Notes:

¹All-Years Carryover is composed of multi-year grants and Capital Improvement Program (CIP) funds; unspent amounts are carried over to future years.

²Amendments reflect budget adjustments approved by the City Council during the fiscal year including All-Years Carryover Budget Adjustments.

³Increased expenditures in the SERRF fund reflect both the transfer to the General Fund and higher operational expenses related to the burning of wet trash.

June 2005
Expenditure Analysis by Department
General Fund - Fiscal Year 2005
(75% of Year Completed)

Attachment E

Department	FY 05 Adopted Budget	Amendments ¹	Adjusted Budget	Year-to-Date Actuals	Estimates-to-close		Remaining	% Spent
Mayor and City Council	\$ 4,312,710	\$ 44,838	\$ 4,357,548	\$ 3,110,267	\$ 4,321,830	99.2%	\$ 1,247,281	71.4%
City Attorney	3,266,774	91,228	3,358,002	2,494,552	2,973,145	88.5%	863,449	74.3%
City Auditor	2,328,700	50,294	2,378,994	1,383,779	2,318,754	97.5%	995,215	58.2%
City Clerk	2,677,630	850	2,678,480	1,573,591	2,382,195	88.9%	1,104,888	58.7%
City Manager	3,800,950	64,935	3,865,886	3,313,261	3,770,645	97.5%	552,625	85.7%
City Prosecutor	4,067,586	26,059	4,093,645	2,872,852	3,724,376	91.0%	1,220,792	70.2%
Civil Service	2,481,445	65,522	2,546,967	1,701,887	2,247,839	88.3%	845,080	66.8%
Community Development	3,353,600	2,556,286	5,909,887	3,057,296	4,480,258	75.8%	2,852,591	51.7%
Financial Management	15,815,008	52,277	15,867,285	10,899,984	15,033,164	94.7%	4,967,301	68.7%
Citywide Activities ²	8,387,590	204,250	8,591,840	15,352,386	19,827,274	230.8%	(6,760,546)	178.7%
Fire	71,188,849	783,382	71,972,230	53,587,277	72,522,496	100.8%	18,384,954	74.5%
Health and Human Services	4,599,774	162,951	4,762,725	3,905,028	4,748,804	99.7%	857,697	82.0%
Human Resources	319,482	(3,546)	315,936	185,568	247,503	78.3%	130,368	58.7%
Library Services	12,662,984	(379,232)	12,283,752	7,809,337	11,306,010	92.0%	4,474,415	63.6%
Parks, Recreation & Marine	25,502,274	303,760	25,806,034	17,236,953	25,372,719	98.3%	8,569,081	66.8%
Planning & Building	12,590,717	(2,205,661)	10,385,055	7,028,515	9,697,554	93.4%	3,356,540	67.7%
Police	162,265,854	1,116,135	163,381,989	121,059,550	162,247,206	99.3%	42,322,439	74.1%
Public Works	34,505,412	(23,481)	34,481,931	23,558,447	32,402,991	94.0%	10,923,484	68.3%
Technology Services	881,719	95	881,814	614,161	881,491	100.0%	267,653	69.6%
TOTAL	\$ 375,009,055	\$ 2,910,943	\$ 377,919,998	\$ 280,744,692	\$ 380,506,254	100.7%	\$ 97,175,306	74.3%

Notes:

¹ Amendments reflect budget adjustments approved by the City Council during the fiscal year including All-Years Carryover Budget Adjustments.

² FY 05 Adjusted Budget for Citywide Activities reflects anticipated salary and negotiated savings. These savings will be removed prior to the end of the fiscal year, bringing the Citywide Activities budget into balance. This adjustment will be offset by adjustments in other departments' year end budgets.

June 2005

Attachment F

Year to Date Expenditure Analysis by Department
General Fund - FY 05 compared to FY 04
(75% of Year Completed)

Department	FY 04 Adjusted Budget	FY 04 YTD Actuals	% Spent FY 04	FY 05 Adjusted Budget	FY 05 YTD Actuals	% Spent FY 05	\$ Variance FY 04 to FY 05	% Spent FY 04 v FY 05
Mayor and City Council	\$ 4,053,366	\$ 2,764,477	68.2%	\$ 4,357,548	\$ 3,110,267	71.4%	\$ 345,790	3.2%
City Attorney	2,944,604	2,135,713	72.5%	3,358,002	2,494,552	74.3%	358,839	1.8%
City Auditor	2,136,523	1,393,821	65.2%	2,378,994	1,383,779	58.2%	(10,041)	-7.1%
City Clerk	3,367,043	1,695,522	50.4%	2,678,480	1,573,591	58.7%	(121,930)	8.4%
City Manager ¹	3,923,374	2,885,969	73.6%	3,865,886	3,313,261	85.7%	427,292	12.1%
City Prosecutor	3,857,209	2,609,269	67.6%	4,093,645	2,872,852	70.2%	263,583	2.5%
Civil Service	2,465,560	1,705,578	69.2%	2,546,967	1,701,887	66.8%	(3,691)	-2.4%
Community Development ²	3,089,179	1,558,738	50.5%	5,909,887	3,057,296	51.7%	1,498,558	1.3%
Financial Management	15,495,457	10,748,242	69.4%	15,867,285	10,899,984	68.7%	151,743	-0.7%
Citywide Activities ³	28,685,374	26,046,191	90.8%	8,591,840	15,352,386	178.7%	(10,693,805)	87.9%
Fire	65,512,534	47,325,377	72.2%	71,972,230	53,587,277	74.5%	6,261,900	2.2%
Health and Human Services	4,841,951	3,427,559	70.8%	4,762,725	3,905,028	82.0%	477,469	11.2%
Human Resources	378,280	219,539	58.0%	315,936	185,568	58.7%	(33,971)	0.7%
Library Services	11,476,938	7,505,081	65.4%	12,283,752	7,809,337	63.6%	304,257	-1.8%
Long Beach Energy ⁴	8,635,856	6,429,866	74.5%	-	-	0.0%	(6,429,866)	100.0%
Parks, Recreation & Marine	28,600,764	19,616,648	68.6%	25,806,034	17,236,953	66.8%	(2,379,695)	-1.8%
Planning & Building ²	11,949,120	7,617,867	63.8%	10,385,055	7,028,515	67.7%	(589,352)	3.9%
Police	146,964,502	105,413,516	71.7%	163,381,989	121,059,550	74.1%	15,646,035	2.4%
Public Works ⁴	28,692,044	17,598,048	61.3%	34,481,931	23,558,447	68.3%	5,960,400	7.0%
Technology Services	1,002,745	562,825	56.1%	881,814	614,161	69.6%	51,336	13.5%
TOTAL	\$378,072,422	\$269,259,846	71.2%	\$ 377,919,998	\$280,744,692	74.3%	\$ 11,484,847	3.1%

Notes:

¹ All services related to the FOR Long Beach Performance Management Program are being paid for by the City Manager's Office. Staff is currently transferring those charges to various departments.

² Expenditures associated with Code Enforcement functions were transferred from Planning and Building to Community Development.

³ FY 05 Adjusted Budget for Citywide Activities reflects anticipated salary and negotiated savings.

⁴ Environmental Services/Street Sweeping functions were transferred to Public Works from Long Beach Energy in FY 05.